## UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

IN RE:	
JAMES F. McGUIRL, and MARLENE C. McGUIRL,	) ) )
JAMES F. McGUIRL, et. al.,	) )
Appellants,	) )
<b>v.</b>	) Civ. No. 02-0596 (RJL)
UNITED STATES OF AMERICA, et. al.,	
Appellees.	) ) )
IN RE:	) )
JAMES F. McGUIRL, and MARLENE C. McGUIRL,	) ) )
JAMES F. McGUIRL, et. al.,	) )
Appellants,	
<b>v.</b>	Civ. No. 02-0597 (RJL)
UNITED STATES OF AMERICA, et. al.,	) )
Appellees.	



## **FINAL JUDGMENT**

For the reasons set forth in the Memorandum Opinion entered this date, it is, this day of January 2006, hereby

**ORDERED** that *In re McGuirl*, Civ. No. 02-596 (RJL) and *In re McGuirl*, Civ. No. 02-597 are deemed related pursuant to LCvR 40.5, and the later-filed action shall be consolidated into the earlier-filed action; and it is further

ORDERED that the McGuirls' briefs appealing the decision of the Bankruptcy Court, D.E. #3 in *In re McGuirl*, Civ. No. 02-596 (RJL) and D.E. #4 in *In re McGuirl*, Civ. No. 02-597 are DENIED; and it is further

**ORDERED** that the decision of the Bankruptcy Court is **AFFIRMED**; and it is further

**ORDERED** that the action is dismissed in its entirety. **SO ORDERED.** 

RICHARD LEON

United States District Judge